

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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IN RE:

DELPHI CORPORATION, *et al.*,

Case No. 05-44481 (RDD)

Chapter 11

Debtors.

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**WITHDRAWAL OF OPPOSITION OF THE NEW YORK STATE
DEPARTMENT OF TAXATION AND FINANCE TO DEBTOR'S
TWENTIETH OMNIBUS OBJECTION TO CERTAIN CLAIMS**

The New York State Department of Taxation and Finance ("the Tax Department"), by its attorney, ANDREW M. CUOMO, Attorney General of the State of New York, hereby withdraws its Opposition to the Debtors' Objection to the tax claims of the State of New York, filed by Delphi Corporation, et al., debtors herein (the "Debtors").

Dated: New York, New York
June 20, 2008

ANDREW M. CUOMO
Attorney General of the
State of New York
Attorney for the New York State
Department of Taxation and
Finance
By:

/s/ Neal S. Mann
NEAL S. MANN (NM-0617)
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CERTIFICATE OF SERVICE

NEAL S. MANN certifies that:

He is an Assistant Attorney General in the office of
ANDREW M. CUOMO, the Attorney General of the State of New York,
Attorney for the New York State Department of Taxation and
Finance herein. On the 20th day of June, 2008 he served the
annexed WITHDRAWAL OF OPPOSITION OF THE NEW YORK STATE DEPARTMENT
OF TAXATION AND FINANCE TO DEBTORS' TWENTIETH OMNIBUS OBJECTION
TO CERTAIN CLAIMS upon the following parties:

Skadden, Arps, Slate, Meagher & Flom LLP
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Attn: Kayalyn A. Marafioti, Esq.

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333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
Attn: John Wm. Butler, Jr., Esq.

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098
Attn: General Counsel

Attorneys and parties in the within entitled proceeding by
depositing a true and correct copy thereof, properly enclosed in
a post-paid wrapper, in a post-office box regularly maintained by
the United States Postal Service at 120 Broadway, New York, New
York 10271 directed to said attorneys at the addresses designated
by them for that purpose.

/s/ Neal S. Mann
NEAL S. MANN